



Trustees' Financial Summary

FY2015-16

Submit ID: 0822-00538464

46 Sheridan County

0822 Medicine Lake K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Rhonda Opp **Phone #:** (406) 789-2211

(Signature)

(Date)

Chair, Board of Trustees: Amy Ator

(Signature)

(Date)

County Superintendant June Johnson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 002 | UNIT #2 - CORNER WEST | LOCAL | | |
| 003 | UNIT #3 - HEARTHSIDE III 2011 | LOCAL | | |
| 004 | UNIT #4 - HEARTHSIDE II 2011 | LOCAL | | |
| 005 | UNIT #5 - WEST RANCH | LOCAL | | |
| 006 | UNIT #6 - EAST RANCH | LOCAL | | |
| 007 | UNIT #7 - DUPLEX UPPER | LOCAL | | |
| 008 | UNIT #8 - DUPLEX LOWER | LOCAL | | |
| 009 | UNIT #9 - 1st AVE N | LOCAL | | |
| 010 | UNIT #10 - MAIN ST. | LOCAL | | |
| 040 | Protested Tax Adv (2016) | LOCAL | | |
| 078 | UNITS #7/8 BOTH - DUPLEX | LOCAL | | |
| 126 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 206 | Vo Ed Agriculture | STATE | | State |
| 215 | Title I Program Award for Academic Achievement | STATE | | |
| 275 | Advancing Agriculture Education Program | STATE | | NA |
| 276 | Advancing Agriculture Education Program | STATE | | NA |
| 326 | Schoolwide Projects | FEDERAL | | federal |
| 400 | PreSchool | LOCAL | | |
| 466 | ACT Plus Writing Admin | STATE | | |
| 476 | GEAR UP | FEDERAL | | 84.334 |
| 600 | LGST/HIAWATHA/INTEREST | LOCAL | | |
| 776 | IDEA Part B (Trans from Coop) | FEDERAL | | 84.027A |
| 796 | IDEA Preschool (Trans from Coop) | FEDERAL | | 84.173A |
| 826 | Vo Ed Carl Perkins Basic Grant | FEDERAL | | 84.048A |
| 871 | BENSON 112019503 | LOCAL | | |
| 872 | StRINGER 153840 | LOCAL | | |
| 873 | GenERAL 155930 | LOCAL | | |
| 874 | PRATER 157230 | LOCAL | | |

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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 147,709.87 | 180,590.67 | 513,857.97 | 7,716.71 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 6,081.41 | 877.04 | 38.32 | |
| 03 | Taxes Receivable - Protested (150-159) | 78,450.17 | 12,646.99 | 2,874.08 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | 41,529.44 | 11,090.44 | | 6,858.00 |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 273,770.89 | 205,205.14 | 516,770.37 | 14,574.71 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 84,531.58 | 13,524.03 | 2,912.40 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | 41,529.44 | 11,090.44 | | 6,858.00 |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 147,709.87 | 180,590.67 | 513,857.97 | 7,716.71 |
| 52 | TOTAL FUND BALANCE/EQUITY | 189,239.31 | 191,681.11 | 513,857.97 | 14,574.71 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 273,770.89 | 205,205.14 | 516,770.37 | 14,574.71 |

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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 125,320.69 | 384,107.65 | 394,309.22 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 125,320.69 | 384,107.65 | 394,309.22 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | 125,320.69 | 384,107.65 | 394,309.22 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 125,320.69 | 384,107.65 | 394,309.22 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 125,320.69 | 384,107.65 | 394,309.22 |

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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| | | (18) | (19) | (20) | (21) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 4,763.21 | | 40,302.24 | 15,570.85 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 4,763.21 | | 40,302.24 | 15,570.85 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 4,763.21 | | 40,302.24 | 15,570.85 |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,763.21 | | 40,302.24 | 15,570.85 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,763.21 | | 40,302.24 | 15,570.85 |

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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 601,582.19 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 601,582.19 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 601,582.19 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 601,582.19 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 601,582.19 | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 387,273.34 | 1,284,949.27 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 409.50 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 5,706.46 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 393,389.30 | 1,284,949.27 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 6,115.96 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 387,273.34 | 1,284,949.27 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 387,273.34 | 1,284,949.27 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 393,389.30 | 1,284,949.27 | | |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 21,816.39 | 471,663.10 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 819.78 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 11,419.46 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 21,816.39 | 483,902.34 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | 12,239.24 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 21,816.39 | 471,663.10 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 21,816.39 | 471,663.10 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 21,816.39 | 483,902.34 | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 53,741.07 | | 51,956.30 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 53,741.07 | | 51,956.30 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 53,741.07 | | 51,956.30 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 53,741.07 | | 51,956.30 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 53,741.07 | | 51,956.30 | |



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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 101,336.06 | 54,379.68 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 101,336.06 | 54,379.68 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | 101,336.06 | 54,379.68 | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 101,336.06 | 54,379.68 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 101,336.06 | 54,379.68 | | |



Trustees' Financial Summary

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46 Sheridan County

0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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0822 Medicine Lake K-12 Schools

Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

| PRC | Revenue | 2015 Value | 2016 Value |
|------|---|------------|------------|
| 1111 | District Levy - Real Property | 173,485.84 | 287,215.87 |
| 1112 | District Levy - Personal Property | 16,510.61 | 22,853.13 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,559.24 | 1,448.94 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 1,969.40 |
| 1190 | Penalties and Interest on Taxes | 601.52 | 694.23 |
| 1510 | Interest Earnings | 2,427.74 | 1,942.61 |
| 1900 | Other Revenue from Local Sources | 75.10 | 130.74 |
| 3110 | Direct State Aid | 529,161.19 | 540,523.53 |
| 3111 | Quality Educator | 55,516.50 | 57,979.63 |
| 3112 | At Risk Student | 5,066.07 | 4,811.52 |
| 3113 | Indian Education For All | 2,692.80 | 2,651.76 |
| 3114 | American Indian Achievement Gap | 4,800.00 | 4,100.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 29,726.69 | 24,505.85 |
| 3116 | Data For Achievement | 1,980.00 | 2,540.00 |
| 3118 | Natural Resource Development | 3,770.89 | 6,068.24 |
| 3120 | State Guaranteed Tax Base Aid | 20,427.80 | 20,291.50 |
| 3444 | State School Block Grant | 187,111.89 | 187,111.89 |
| 3445 | State Combined Fund School Block Grant | 15,406.86 | 0.00 |
| 3446 | SB96 Block Grant Reimbursement | 18,695.35 | 0.00 |
| 3447 | SB96 Combined Block Grant Reimbursement | 4,647.65 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 302,639.06 | 162,599.72 |
| 4800 | Federal Revenue in Lieu of Taxes | 15,873.98 | 7,870.49 |

040 Protested Tax Adv (2016)

| | | | |
|------|-------------------------------|------|-----------|
| 1111 | District Levy - Real Property | 0.00 | 62,564.02 |
|------|-------------------------------|------|-----------|

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,392,176.78 1,399,873.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---------|---|---|------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 773,756.38 | 800,226.12 |
| | | | 2XX Personal Services - Employee Benefits | 4,403.83 | 4,698.60 |
| | | | 3XX Purchased Professional and Technical Services | 10,236.64 | 8,993.70 |
| | | | 4XX Purchased Property Services | 1,315.27 | 3,733.41 |
| | | | 5XX Other Purchased Services | 4,535.24 | 7,992.50 |
| | | | 6XX Supplies and Materials | 50,219.17 | 36,281.64 |
| | | | 810 Dues and Fees | 363.00 | 100.00 |

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0822 Medicine Lake K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 21XX Support Services - Students | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 21,197.02 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 108.76 |
| | | 5XX | Other Purchased Services | 2,584.73 | 534.71 |
| | | 6XX | Supplies and Materials | 628.42 | 841.25 |
| | | 810 | Dues and Fees | 180.00 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 296.10 | 0.00 |
| | | 5XX | Other Purchased Services | 1,579.96 | 778.89 |
| | | 6XX | Supplies and Materials | 5,066.31 | 4,609.80 |
| | | 810 | Dues and Fees | 695.00 | 0.00 |
| | | 222X Educational Media Services | | | |
| | | 1XX | Personal Services - Salaries | 22,317.16 | 27,389.31 |
| | | 2XX | Personal Services - Employee Benefits | 111.33 | 145.52 |
| | | 6XX | Supplies and Materials | 6,607.93 | 9,007.08 |
| | | 23XX Support Services - General Administration | | | |
| | | 1XX | Personal Services - Salaries | 47,312.99 | 45,011.13 |
| | | 2XX | Personal Services - Employee Benefits | 237.35 | 227.10 |
| | | 3XX | Purchased Professional and Technical Services | 13,535.18 | 15,055.53 |
| | | 4XX | Purchased Property Services | 2,200.00 | 450.00 |
| | | 5XX | Other Purchased Services | 7,136.54 | 7,294.93 |
| | | 6XX | Supplies and Materials | 746.36 | 575.85 |
| | | 810 | Dues and Fees | 5,025.90 | 5,692.90 |
| | | 24XX Support Services - School Administration | | | |
| | | 5XX | Other Purchased Services | 3,087.17 | 4,723.54 |
| | | 25XX Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 40,598.99 | 42,223.49 |
| | | 2XX | Personal Services - Employee Benefits | 205.55 | 216.72 |
| | | 3XX | Purchased Professional and Technical Services | 4,258.00 | 4,424.00 |
| | | 4XX | Purchased Property Services | 0.00 | 50.00 |
| | | 5XX | Other Purchased Services | 2,223.61 | 2,272.55 |
| | | 6XX | Supplies and Materials | 871.57 | 162.75 |
| | | 810 | Dues and Fees | 150.00 | 150.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 93,267.42 | 83,114.72 |
| | | 2XX | Personal Services - Employee Benefits | 5,652.83 | 5,131.04 |
| | | 3XX | Purchased Professional and Technical Services | 70.00 | 70.00 |
| | | 4XX | Purchased Property Services | 42,162.19 | 41,192.09 |
| | | 5XX | Other Purchased Services | 10,032.36 | 12,052.25 |
| | | 6XX | Supplies and Materials | 45,854.60 | 25,110.89 |

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0822 Medicine Lake K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|---|----------|---|--------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 280 Special Education - Local and State | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 36,688.25 | 36,754.71 | |
| | | | 2XX Personal Services - Employee Benefits | 140.49 | 215.37 | |
| | | | 5XX Other Purchased Services | 10.95 | 0.00 | |
| | | | 6XX Supplies and Materials | 2,259.75 | 2,513.06 | |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 28,731.96 | 30,307.73 | |
| | 316 Data For Achievement | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 3XX Purchased Professional and Technical Services | 850.50 | 690.00 | |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 6XX Supplies and Materials | 520.57 | 0.00 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | 34XX Extracurricular - Activities | | | | | |
| | | | 1XX Personal Services - Salaries | 5,103.76 | 5,847.51 | |
| | | | 2XX Personal Services - Employee Benefits | 64.46 | 85.02 | |
| | | | 5XX Other Purchased Services | 2,646.85 | 3,935.24 | |
| | | | 810 Dues and Fees | 1,952.50 | 1,500.00 | |
| | 720 School Sponsored Athletics | | | | | |
| | 35XX Extracurricular - Athletics | | | | | |
| | | | 1XX Personal Services - Salaries | 30,006.58 | 33,801.02 | |
| | | | 2XX Personal Services - Employee Benefits | 308.75 | 423.04 | |
| | | | 5XX Other Purchased Services | 12,475.24 | 11,864.07 | |
| | | | 6XX Supplies and Materials | 0.00 | 956.82 | |
| | | | 810 Dues and Fees | 2,100.00 | 2,400.00 | |
| | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | | 1XX Personal Services - Salaries | 7,211.11 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 447.40 | 0.00 | |
| | | | 3XX Purchased Professional and Technical Services | 1,268.00 | 279.00 | |
| | | | 5XX Other Purchased Services | 71.40 | 0.00 | |
| | | | 6XX Supplies and Materials | 36,906.17 | 47,527.06 | |
| | | | 810 Dues and Fees | 85.00 | 85.00 | |
| | 215 Title I Program Award for Academic Achievement | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 5XX Other Purchased Services | 0.00 | 720.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,379,374.77 | 1,401,744.44 | |



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0822 Medicine Lake K-12 Schools

Schedule Of Changes Worksheet

Fund Code 01

| | | | | | | |
|--|-----------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance | | | | | 194,585.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,399,873.07 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,401,744.44 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 41,529.44 | Less Last Year | 45,004.21 | (4a) | -3,474.77 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | -3,474.77 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 189,239.31 | (5) |



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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 10 |
|--|---|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | 85,663.59 | 40,460.10 |
| | 1112 District Levy - Personal Property | 7,648.20 | 4,323.19 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 659.19 | 334.73 |
| | 1190 Penalties and Interest on Taxes | 234.30 | 218.14 |
| | 1510 Interest Earnings | 1,329.68 | 1,407.03 |
| | 2220 County On-Schedule Trans Reimb | 45,960.50 | 39,392.80 |
| | 3210 State On-Schedule Trans Reimb | 42,164.63 | 39,392.80 |
| | 3444 State School Block Grant | 14,114.76 | 14,114.76 |
| | 3445 State Combined Fund School Block Grant | 0.00 | 15,406.86 |
| | 3446 SB96 Block Grant Reimbursement | 6,596.66 | 0.00 |
| 040 | Protested Tax Adv (2016) | | |
| | 1111 District Levy - Real Property | 0.00 | 8,607.09 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>204,371.51</u> | <u>163,657.50</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | |
|---|---------|---|---|---------------------------------------|--------------|------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 25XX | Support Services - Business | | | |
| | | | 1XX | Personal Services - Salaries | 4,684.51 | 4,939.62 |
| | | | 2XX | Personal Services - Employee Benefits | 23.83 | 25.61 |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 1XX | Personal Services - Salaries | 5,049.92 | 5,110.70 |
| | | | 2XX | Personal Services - Employee Benefits | 310.18 | 324.87 |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 108,632.67 | 113,610.01 |
| | | | 2XX | Personal Services - Employee Benefits | 5,714.00 | 6,082.40 |
| | | | 4XX | Purchased Property Services | 2,237.85 | 1,768.12 |
| | | | 5XX | Other Purchased Services | 13,035.03 | 12,728.85 |
| | | | 6XX | Supplies and Materials | 47,526.11 | 29,457.13 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 187,214.10 | 174,047.31 | |



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0822 Medicine Lake K-12 Schools

Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|-----------|----------------|-----------|------|------------|-----|
| Beginning Fund Balance | | | | | 201,227.92 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 163,657.50 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 174,047.31 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 11,090.44 | Less Last Year | 10,247.44 | (4a) | 843.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 843.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 191,681.11 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|------------------|-----------------|
| | 1111 District Levy - Real Property | 59,714.72 | 608.75 |
| | 1112 District Levy - Personal Property | 4,450.33 | 1,159.24 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 266.21 | 152.97 |
| | 1190 Penalties and Interest on Taxes | 58.28 | 108.82 |
| | 1510 Interest Earnings | 4,071.97 | 3,872.28 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 68,561.51 | 5,902.06 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--------------------------------------|--|------------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 94,605.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 94,605.00 | 0.00 |

Schedule Of Changes Worksheet

Fund Code 11

| | | |
|--|------------|------|
| Beginning Fund Balance | 507,955.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,902.06 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 513,857.97 | (5) |



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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 12 |
|---|------------------------------------|------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value | |
| | 1510 Interest Earnings | 26.80 | 48.48 | |
| | 1611 National School Lunch Program | 41,157.78 | 39,001.02 | |
| | 1621 Lunch Sales | 1,617.50 | 0.00 | |
| | 3220 State Food Services Match | 226.02 | 230.33 | |
| | 4550 Federal Child Nutrition | 27,542.68 | 27,147.87 | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 70,570.78 | 66,427.70 | |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 12 |
|---|-------------------|--------------------|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 35,566.98 | 41,546.45 |
| | | | 2XX Personal Services - Employee Benefits | 1,676.31 | 2,526.29 |
| | | | 4XX Purchased Property Services | 690.00 | 1,300.00 |
| | | | 5XX Other Purchased Services | 313.20 | 865.75 |
| | | | 6XX Supplies and Materials | 31,240.53 | 12,494.94 |
| | | | 810 Dues and Fees | 0.00 | 126.00 |
| | | | 8XX Other Expenditures | 0.00 | 266.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 69,487.02 | 59,125.93 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 12 |
|--|----------|----------------|----------|------|--|---------------|
| Beginning Fund Balance | | | | | | 8,067.73 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 66,427.70 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 59,125.93 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 6,858.00 | Less Last Year | 7,652.79 | (4a) | | -794.79 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | -794.79 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 14,574.71 (5) |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 |
|---|-------------------------------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 1,150.47 | 1,681.01 |
| | 2240 County Retirement Distribution | 367,466.16 | 87,329.28 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 368,616.63 | 89,010.29 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 |
|---|---------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 139,341.12 | 136,249.91 |
| | | 21XX | Support Services - Students | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 3,488.51 |
| | | 222X | Educational Media Services | | |
| | | | 2XX Personal Services - Employee Benefits | 3,645.01 | 4,496.24 |
| | | 23XX | Support Services - General Administration | | |
| | | | 2XX Personal Services - Employee Benefits | 7,932.04 | 8,267.37 |
| | | 25XX | Support Services - Business | | |
| | | | 2XX Personal Services - Employee Benefits | 7,436.26 | 7,595.57 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 2XX Personal Services - Employee Benefits | 15,979.79 | 14,936.65 |
| | | 27XX | Student Transportation Services | | |
| | | | 2XX Personal Services - Employee Benefits | 17,338.71 | 17,577.78 |
| | 280 | Special Education - Local and State | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 4,712.97 | 6,434.65 |
| | 610 | Adult Continuing Education Programs | | | |
| | | 1XXX | Instruction | | |
| | | | 2XX Personal Services - Employee Benefits | 1,419.37 | 1,695.58 |
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 2XX Personal Services - Employee Benefits | 823.48 | 890.59 |
| | 720 | School Sponsored Athletics | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 2XX Personal Services - Employee Benefits | 3,309.73 | 4,191.26 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 2XX Personal Services - Employee Benefits | 6,541.27 | 6,536.24 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 208,479.75 | 212,360.35 |



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| Schedule Of Changes Worksheet | | | | | | Fund Code 14 |
|--|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 248,670.75 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 89,010.29 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 212,360.35 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 125,320.69 (5) |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|---|--|--------------|
| PRC | Revenue | 2016 Value |
| 126 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 6,335.00 |
| 206 | Vo Ed Agriculture | |
| | 3900 State Career & Technical Ed Entitlement | 3,246.00 |
| 215 | Title I Program Award for Academic Achievement | |
| | 4650 Federal Miscellaneous Grants from OPI | 12,500.00 |
| 326 | Schoolwide Projects | |
| | 4940 Schoolwide Program | 44,135.00 |
| 400 | PreSchool | |
| | 1310 Individual Tuition | 8,995.00 |
| | 6100 Material Prior Period Revenue Adjustments | 10,735.66 |
| 466 | ACT Plus Writing Admin | |
| | 4650 Federal Miscellaneous Grants from OPI | 214.00 |
| 600 | LGST/HIAWATHA/INTEREST | |
| | 1510 Interest Earnings | 2,744.08 |
| 776 | IDEA Part B (Trans from Coop) | |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 24,683.00 |
| 796 | IDEA Preschool (Trans from Coop) | |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 731.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 114,318.74 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 15 |
|---|---|--|------------------------------|-----------------------|
| PRC | Program | Function | Object | 2015 Value 2016 Value |
| 126 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | |
| | 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX Instruction | | |
| | | | 6XX Supplies and Materials | 1,154.99 |
| | | 221X Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | 448.00 |
| | | | 126 Subtotal | 1,602.99 |
| 206 | Vo Ed Agriculture | | | |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | |
| | | 1XXX Instruction | | |
| | | | 6XX Supplies and Materials | 3,246.00 |
| | | | 206 Subtotal | 3,246.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|---|----------|---|------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 215 | Title I Program Award for Academic Achievement | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 5XX Other Purchased Services | | 7,820.37 |
| | | | 6XX Supplies and Materials | | 1,276.50 |
| | | | 215 Subtotal | | 9,096.87 |
| 275 | Advancing Agriculture Education Program | | | | |
| | 327 State - Advancing Agriculture Education | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 991.56 |
| | | | 275 Subtotal | | 991.56 |
| 326 | Schoolwide Projects | | | | |
| | 494 Schoolwide Program | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 37,195.36 |
| | | | 2XX Personal Services - Employee Benefits | | 13,180.64 |
| | | | 326 Subtotal | | 50,376.00 |
| 400 | PreSchool | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 2,014.61 |
| | | | 400 Subtotal | | 2,014.61 |
| 466 | ACT Plus Writing Admin | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 100.14 |
| | | | 466 Subtotal | | 100.14 |
| 776 | IDEA Part B (Trans from Coop) | | | | |
| | 456 IDEA, Part B, Children with Disabilities | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 17,778.02 |
| | | | 2XX Personal Services - Employee Benefits | | 6,897.24 |
| | | | 6XX Supplies and Materials | | 7.74 |
| | | | 776 Subtotal | | 24,683.00 |
| 796 | IDEA Preschool (Trans from Coop) | | | | |
| | 457 IDEA Preschool | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 513.58 |
| | | | 2XX Personal Services - Employee Benefits | | 215.41 |
| | | | 6XX Supplies and Materials | | 2.01 |
| | | | 796 Subtotal | | 731.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--------------------------------|--|----------------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 826 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 | Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 955.00 |
| | | | 810 Dues and Fees | | 200.00 |
| | | | 826 Subtotal | | 1,155.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 93,997.17 |

| Schedule Of Changes Worksheet | | | | | Fund Code 15 |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 363,786.08 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 114,318.74 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 93,997.17 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 384,107.65 (5) |

| Project Reporter Summaries | | | |
|--|------------|--------------|------------|
| Project Reporter | Revenues | Expenditures | Difference |
| 126 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 6,335.00 | 1,602.99 | 4,732.01 |
| 206 Vo Ed Agriculture | 3,246.00 | 3,246.00 | 0.00 |
| 215 Title I Program Award for Academic Achievement | 12,500.00 | 9,096.87 | 3,403.13 |
| 275 Advancing Agriculture Education Program | 0.00 | 991.56 | -991.56 |
| 326 Schoolwide Projects | 44,135.00 | 50,376.00 | -6,241.00 |
| 400 PreSchool | 19,730.66 | 2,014.61 | 17,716.05 |
| 466 ACT Plus Writing Admin | 214.00 | 100.14 | 113.86 |
| 600 LGST/HIAWATHA/INTEREST | 2,744.08 | 0.00 | 2,744.08 |
| 776 IDEA Part B (Trans from Coop) | 24,683.00 | 24,683.00 | 0.00 |
| 796 IDEA Preschool (Trans from Coop) | 731.00 | 731.00 | 0.00 |
| 826 Vo Ed Carl Perkins Basic Grant | 0.00 | 1,155.00 | -1,155.00 |
| Total | 114,318.74 | 93,997.17 | 20,321.57 |



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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 17 |
|---|-------------------------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1340 Fees for Adult Education | 1,130.00 | 1,270.00 |
| | 1510 Interest Earnings | 3,103.82 | 3,054.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,233.82 | 4,324.02 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 17 | |
|---|---------|-------------------------------------|-------------|---------------------------------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 610 | Adult Continuing Education Programs | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 10,871.26 | 14,055.00 |
| | | | 2XX | Personal Services - Employee Benefits | 53.53 | 71.27 |
| | | | 4XX | Purchased Property Services | 668.64 | 360.00 |
| | | | 5XX | Other Purchased Services | 668.64 | 1,088.40 |
| | | | 6XX | Supplies and Materials | 2,862.13 | 643.36 |
| | | | 8XX | Other Expenditures | 0.00 | 60.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 15,124.20 | 16,278.03 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 17 |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 406,263.23 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 4,324.02 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 16,278.03 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 394,309.22 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 18 |
|--|---|-----------------|-----------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 34.40 | 42.99 |
| | 1982 Summer Session - Driver's Education Fees | 2,385.00 | 1,905.00 |
| | 3260 State Driver's Education Reimbursement | 1,652.72 | 1,399.91 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,072.12 | 3,347.90 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 18 | |
|---|---------|------------------|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 180 | Summer School | | | | |
| | | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 2,691.78 | 2,781.45 | |
| | | | 2XX Personal Services - Employee Benefits | 15.18 | 17.00 | |
| | | | 6XX Supplies and Materials | 191.48 | 188.04 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 2,898.44 | 2,986.49 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 18 |
|--|------|----------------|------|------|------|--------------|
| Beginning Fund Balance | | | | | | 4,401.80 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,347.90 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 2,986.49 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 4,763.21 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 20 |
|---|------------------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 130.18 | 207.56 |
| | 1910 Rentals | 24,575.00 | 30,645.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 24,705.18 | 30,852.57 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 20 |
|---|-------------------------------|---|---------------------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 1,285.35 | 600.00 |
| | | | 6XX Supplies and Materials | 0.00 | 72.55 |
| 002 | UNIT #2 - CORNER WEST | | | | |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 8.50 | 0.00 |
| | | | 6XX Supplies and Materials | 0.00 | 1,300.00 |
| 003 | UNIT #3 - HEARTHSIDE III 2011 | | | | |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 2,778.46 | 2,657.38 |
| | | | 5XX Other Purchased Services | 1,126.85 | 1,129.44 |
| | | | 6XX Supplies and Materials | 999.35 | 2,874.01 |
| 004 | UNIT #4 - HEARTHSIDE II 2011 | | | | |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 43.50 | 119.00 |
| | | | 6XX Supplies and Materials | 28.50 | 536.49 |
| 005 | UNIT #5 - WEST RANCH | | | | |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 1,201.97 | 382.32 |
| | | | 6XX Supplies and Materials | 932.33 | 275.43 |
| 006 | UNIT #6 - EAST RANCH | | | | |
| | 920 | Enterprise or Internal Service Programs | | | |
| | | 32XX | Enterprise Services | | |
| | | | 4XX Purchased Property Services | 8.50 | 117.00 |
| | | | 6XX Supplies and Materials | 371.24 | 108.33 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 20 | |
|---|--------------------------|---|---------------------|-----------------------------|--------------|----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| 007 | UNIT #7 - DUPLEX UPPER | | | | | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 6XX | Supplies and Materials | 68.92 | 0.00 |
| 008 | UNIT #8 - DUPLEX LOWER | | | | | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 4XX | Purchased Property Services | 0.00 | 1,202.00 |
| | | | 6XX | Supplies and Materials | 240.00 | 1,461.91 |
| 009 | UNIT #9 - 1st AVE N | | | | | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 4XX | Purchased Property Services | 623.50 | 481.00 |
| | | | 5XX | Other Purchased Services | 965.62 | 0.00 |
| | | | 6XX | Supplies and Materials | 260.96 | 691.16 |
| 010 | UNIT #10 - MAIN ST. | | | | | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 4XX | Purchased Property Services | 196.95 | 80.00 |
| | | | 5XX | Other Purchased Services | 967.04 | 550.00 |
| | | | 6XX | Supplies and Materials | 449.36 | 116.28 |
| 078 | UNITS #7/8 BOTH - DUPLEX | | | | | |
| | 920 | Enterprise or Internal Service Programs | | | | |
| | | 32XX | Enterprise Services | | | |
| | | | 4XX | Purchased Property Services | 1,869.73 | 1,992.80 |
| | | | 6XX | Supplies and Materials | 736.25 | 726.03 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 15,162.88 | 17,473.13 | |

| Schedule Of Changes Worksheet | | | | | Fund Code 20 | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 26,922.80 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 30,852.57 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 17,473.13 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 40,302.24 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 131.35 | 132.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>131.35</u> | <u>132.97</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|--------|-------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 0.00 | 1,188.36 |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 7.27 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 1XX Personal Services - Salaries | | 0.00 | 914.09 |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 69.01 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>2,178.73</u> |

Schedule Of Changes Worksheet

Fund Code 21

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 17,616.61 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 132.97 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,178.73 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 15,570.85 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 3,082.50 | 4,273.97 |
| | 4820 Federal Impact Aid - Title VIII | 204,143.93 | 98,529.56 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 207,226.43 | 102,803.53 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|----------|---|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 2,240.99 | 1,947.69 |
| | | | 2XX Personal Services - Employee Benefits | 12.63 | 11.90 |
| | | | 3XX Purchased Professional and Technical Services | 3,100.00 | 2,000.00 |
| | | | 4XX Purchased Property Services | 0.00 | 800.00 |
| | | | 5XX Other Purchased Services | 350.00 | 250.00 |
| | | | 6XX Supplies and Materials | 1,355.75 | 15,251.46 |
| | | | 7XX Property and Equipment Acquisition | 11,129.29 | 15,485.00 |
| | 21XX Support Services - Students | | | | |
| | | | 5XX Other Purchased Services | 0.00 | 635.65 |
| | 221X Improvement of Instruction Services | | | | |
| | | | 3XX Purchased Professional and Technical Services | 1,204.41 | 0.00 |
| | | | 5XX Other Purchased Services | 7,798.89 | 6,206.31 |
| | | | 6XX Supplies and Materials | 0.00 | 44.49 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 4,083.36 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 24.95 |
| | | | 810 Dues and Fees | 350.00 | 350.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 27,541.96 | 47,090.81 |



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| Schedule Of Changes Worksheet | | | | | | Fund Code 26 |
|--|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 545,869.47 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 102,803.53 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 47,090.81 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 601,582.19 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|------------------|
| | 1111 District Levy - Real Property | 21,937.80 | 19,261.11 |
| | 1112 District Levy - Personal Property | 1,931.83 | 1,714.64 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 162.94 | 120.93 |
| | 1190 Penalties and Interest on Taxes | 57.26 | 65.91 |
| | 1510 Interest Earnings | 2,672.92 | 3,043.97 |
| | 3281 State Technology Aid | 1,234.97 | 1,210.88 |
| | 3460 Montana Oil and Gas Tax | 150,000.00 | 0.00 |
| 040 | Protested Tax Adv (2016) | | |
| | 1111 District Levy - Real Property | 0.00 | 4,143.18 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>177,997.72</u> | <u>29,560.62</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|------------|--|---|------------------|------------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | 1,051.37 | 683.66 |
| | | | 4XX Purchased Property Services | 18,226.30 | 17,180.87 |
| | | | 6XX Supplies and Materials | 59,066.17 | 32,796.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>78,343.84</u> | <u>50,660.53</u> |

Schedule Of Changes Worksheet

Fund Code 28

| | | |
|---|------------|-----|
| Beginning Fund Balance | 408,373.25 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 29,560.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 50,660.53 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 387,273.34 | (5) |

Trustees' Financial Summary

FY2015-16

Submit ID: 0822-00538464

46 Sheridan County

0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 |
|---|------------------------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 9,854.66 | 10,821.80 |
| | 3460 Montana Oil and Gas Tax | 748,158.73 | 174,498.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 758,013.39 | 185,320.53 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 |
|---|---------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 101,296.63 | 96,000.00 |
| | | | 2XX Personal Services - Employee Benefits | 34,538.04 | 39,293.29 |
| | | | 5XX Other Purchased Services | 2,700.00 | 0.00 |
| | | | 6XX Supplies and Materials | 8,492.93 | 0.00 |
| | | | 7XX Property and Equipment Acquisition | 29,904.95 | 0.00 |
| | | 21XX | Support Services - Students | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 1,638.40 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 4XX Purchased Property Services | 0.00 | 104.72 |
| | | 222X | Educational Media Services | | |
| | | | 2XX Personal Services - Employee Benefits | 1,321.37 | 0.00 |
| | | 23XX | Support Services - General Administration | | |
| | | | 1XX Personal Services - Salaries | 3,000.00 | 2,909.17 |
| | | | 2XX Personal Services - Employee Benefits | 3,530.04 | 4,320.98 |
| | | | 5XX Other Purchased Services | 2,500.00 | 0.00 |
| | | 25XX | Support Services - Business | | |
| | | | 1XX Personal Services - Salaries | 4,561.50 | 2,232.97 |
| | | | 2XX Personal Services - Employee Benefits | 3,342.71 | 3,332.84 |
| | | | 3XX Purchased Professional and Technical Services | 34.00 | 0.00 |
| | | | 6XX Supplies and Materials | 2,000.00 | 0.00 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 1XX Personal Services - Salaries | 12,181.27 | 1,630.41 |
| | | | 2XX Personal Services - Employee Benefits | 901.72 | 135.89 |
| | | | 4XX Purchased Property Services | 1,445.36 | 971.25 |
| | | | 7XX Property and Equipment Acquisition | 24,307.22 | 0.00 |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | 7,500.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 1,387.89 | 19.20 |

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0822 Medicine Lake K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 | |
|--|---|----------|---|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 280 Special Education - Local and State | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 2,572.90 | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 15.72 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | 34XX Extracurricular - Activities | | | | | |
| | | | 2XX Personal Services - Employee Benefits | 212.78 | 23.19 | |
| | 720 School Sponsored Athletics | | | | | |
| | 35XX Extracurricular - Athletics | | | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.26 | 0.00 | |
| | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | | 1XX Personal Services - Salaries | 3,000.00 | 0.00 | |
| | | | 2XX Personal Services - Employee Benefits | 245.15 | 38.40 | |
| | 999 Undistributed | | | | | |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 275,000.00 | 375,000.00 | |
| 002 | UNIT #2 - CORNER WEST | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 1,779.00 | 0.00 | |
| 005 | UNIT #5 - WEST RANCH | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 1,200.00 | 0.00 | |
| 006 | UNIT #6 - EAST RANCH | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 1,200.00 | 0.00 | |
| 010 | UNIT #10 - MAIN ST. | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 560.00 | 0.00 | |
| 078 | UNITS #7/8 BOTH - DUPLEX | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 9,420.00 | 0.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>537,562.82</u> | <u>530,239.33</u> | |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule Of Changes Worksheet

Fund Code 29

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 1,629,868.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 185,320.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 530,239.33 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 1,284,949.27 | (5) |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 161.41 | 164.69 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>161.41</u> | <u>164.69</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet Fund Code 60

| | | | | | |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 21,651.70 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 164.69 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 21,816.39 (5) |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC | Revenue | 2015 Value | 2016 Value |
|-----|---|------------|------------|
| | 1111 District Levy - Real Property | 43,841.23 | 38,562.18 |
| | 1112 District Levy - Personal Property | 3,860.73 | 3,431.42 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 325.67 | 241.97 |
| | 1190 Penalties and Interest on Taxes | 114.44 | 131.74 |
| | 1510 Interest Earnings | 3,596.35 | 4,017.41 |
| | 3460 Montana Oil and Gas Tax | 100,000.00 | 0.00 |

040 Protested Tax Adv (2016)

| | | |
|------------------------------------|------|----------|
| 1111 District Levy - Real Property | 0.00 | 8,295.15 |
|------------------------------------|------|----------|

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

151,738.42 54,679.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---------|---|---|------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 8,513.43 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 580.00 |
| | | | 3XX Purchased Professional and Technical Services | 93.00 | 1,872.00 |
| | | | 4XX Purchased Property Services | 14,962.08 | 85,700.55 |
| | | | 6XX Supplies and Materials | 51,842.62 | 25,569.64 |
| | | | 7XX Property and Equipment Acquisition | 674.99 | 4,475.00 |

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

67,572.69 126,710.62

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|--|------------|------|
| Beginning Fund Balance | 543,693.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 54,679.87 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 126,710.62 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 471,663.10 | (5) |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-----------------|-------------|
| | 1900 Other Revenue from Local Sources | 9,240.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>9,240.00</u> | <u>0.00</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--------------------------|----------------------------|-----------------|------------------|
| | 920 Enterprise or Internal Service Programs | | | | |
| | | 32XX Enterprise Services | | | |
| | | | 6XX Supplies and Materials | 4,225.15 | 0.00 |
| | | | 8XX Other Expenditures | 0.00 | 10,735.66 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>4,225.15</u> | <u>10,735.66</u> |

Schedule Of Changes Worksheet

Fund Code 70

| | | |
|--|-----------|------|
| Beginning Fund Balance | 10,735.66 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 10,735.66 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 0.00 | (5) |



Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 81 | |
|---|---|--|--|--------------|------------|
| PRC | Revenue | | | 2015 Value | 2016 Value |
| 871 | BENSON 112019503 | | | | |
| | 1510 Interest Earnings | | | 45.20 | 45.37 |
| 872 | StRINGER 153840 | | | | |
| | 1510 Interest Earnings | | | 5.03 | 5.05 |
| 873 | GenERAL 155930 | | | | |
| | 1510 Interest Earnings | | | 0.00 | 25.04 |
| | 1520 Dividends on Investments | | | 28.52 | 0.00 |
| | 1920 Contributions/Donations from Private Sources | | | 530.00 | 265.00 |
| 874 | PRATER 157230 | | | | |
| | 1510 Interest Earnings | | | 5.66 | 5.45 |
| | 1920 Contributions/Donations from Private Sources | | | 1,621.00 | 500.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | 2,235.41 | 845.91 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 81 | |
|---|---|----------|--------------------------|--|--------------|------------|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value |
| 873 | GenERAL 155930 | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 870 Student Scholarships | | 1,500.00 | 750.00 |
| 874 | PRATER 157230 | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 870 Student Scholarships | | 1,100.00 | 2,400.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 2,600.00 | 3,150.00 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 81 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 56,045.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 845.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 3,150.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 53,741.07 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|------------------|-------------------|
| | 1700 Student Extracurricular Activity Receipts | 95,710.54 | 113,445.51 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>95,710.54</u> | <u>113,445.51</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 81,031.16 | 111,625.47 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>81,031.16</u> | <u>111,625.47</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|------------|------|
| Beginning Fund Balance | 50,136.26 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 113,445.51 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 111,625.47 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 51,956.30 | (5) |

Trustees' Financial Summary

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Detail Expenditure

| Fund | Account | | Description | 2015 Value | 2016 Value |
|-------------|----------------|------|---|-------------------|-------------------|
| XX | 210 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 | 1XXX | 112 Certified Teacher Staff Salaries | 35,687.00 | 38,677.61 |
| XX | 39X | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 | 1XXX | 112 Certified Teacher Staff Salaries | 17,233.61 | 17,778.02 |
| XX | 457 | 1XXX | 112 Certified Teacher Staff Salaries | 574.46 | 513.58 |
| XX | 458 | 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX | 1XXX | 112 Certified Teacher Staff Salaries | 765,072.01 | 740,479.68 |
| XX | XXX | 1XXX | 640 Textbooks and Other Printed Materials - No On-line Services | 19,308.02 | 10,050.87 |
| XX | XXX | 1XXX | 650 Periodicals - Not On-Line Subscriptions | 1,303.79 | 348.14 |
| XX | XXX | 26XX | 41X Energy Utility Services | 29,884.98 | 29,772.69 |
| XX | XXX | 4XXX | 710 Land | 0.00 | 0.00 |
| XX | XXX | 4XXX | 715 Land Improvements | 0.00 | 0.00 |
| XX | XXX | 4XXX | 720 Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX | 4XXX | 725 Major Construction Services | 0.00 | 0.00 |
| XX | XXX | 4XXX | 73X Major Equipment-New | 0.00 | 0.00 |
| XX | XXX | 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX | XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 18,597.60 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 18,597.60 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 6,199.20 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 26,780.54 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 69,790.87 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|-----------|---------|---------|---------|---------|
| 280 | 1XXX | 1XX | 36,754.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 215.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 2,513.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 30,307.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 69,790.87 | 0.00 | 0.00 | 0.00 | 0.00 |

69,790.87

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0822-00538464

46 Sheridan County

0822 Medicine Lake K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 5,870.00 | 0.00 | 0.00 | 0.00 | 5,870.00 |
| Land Improvements | 118,150.50 | 0.50 | 0.00 | 0.00 | 118,151.00 |
| Buildings | 2,807,451.30 | -0.30 | 0.00 | 0.00 | 2,807,451.00 |
| Machinery and Equipment | 1,349,247.29 | 57,369.71 | 0.00 | 57,370.00 | 1,349,247.00 |
| Totals at Historical Cost | 4,280,719.09 | 57,369.91 | 0.00 | 57,370.00 | 4,280,719.00 |
| Depreciation | | | | | |
| Improvement Accum | 45,182.53 | 4.47 | 5,550.00 | 0.00 | 50,737.00 |
| Building Accum | 1,749,670.10 | 149.90 | 68,641.00 | 0.00 | 1,818,461.00 |
| Machinery and Equipment Accum | 848,588.62 | 59,817.38 | 96,943.00 | 57,370.00 | 947,979.00 |
| Total Accumulated Depreciation | 2,643,441.25 | 59,971.75 | 171,134.00 | 57,370.00 | 2,817,177.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 1,637,277.84 | -2,601.84 | -171,134.00 | 0.00 | 1,463,542.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0822-00538464

46 Sheridan County

0822 Medicine Lake K-12 Schools

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 104,893.57 | 11,712.22 | 0.00 | 0.00 | 116,605.79 | 0.00 | 116,605.79 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 104,893.57 | 11,712.22 | 0.00 | 0.00 | 116,605.79 | 0.00 | 116,605.79 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0822-00538464

46 Sheridan County

0822 Medicine Lake K-12 Schools

Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 83,057.10 | 276,665.68 | 0.00 | 359,722.78 |
| Net Pension - TRS | 1,032,108.00 | 154,934.00 | 0.00 | 1,187,042.00 |